

**Office Memorandum • UNITED STATES GOVERNMENT**

TO : Mr. Lawrence R. Houston  
General Counsel

DATE: 16 January 1951

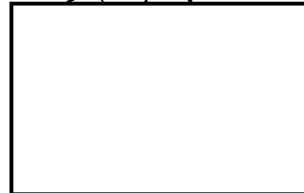
FROM : Law Division

SUBJECT:  Taxes

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1. Enclosed herewith is a memorandum summary of the tax law pertinent to a class of people designated "stipendaries."

2. We have been informed by a member of the New York Committee that a verbal opinion of Mr. Dulles indicated that these people would not be subject to tax. Pending your confirmation of Mr. Dulles' opinion, the memorandum is inconclusive in regard to a solution of the problem.



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Attach:

Memo summary.

**SECRET**